



MONTHLY MICROBREW BEER MANUFACTURING REPORT

OFFICE OF STATE TAX COMMISSIONER

SFN 22954 (9-03)

TAX TYPE 94

Report for Month _____ Year _____

Check if Amended Report ☐

Company Name			
Mailing Address	City	State	Zip Code
Prepared By		Telephone Number	

Inventory, Reconciliation and Tax Computation

	Wine (US) Gallons	OR	Liters
1. Beginning microbrew beer inventory (from line 7 of prior month's return)			
2. Microbrew beer production completed during report month			
3. Total microbrew beer available (line 1 plus line 2)			
4. Waste or other nonusable removal			
5. Microbrew used for tastings or for personal use			
6. Total microbrew beer sold at retail during report month			
7. Ending microbrew beer inventory (line 3 minus lines 4, 5, and 6)			

Tax Computation

	Tax	OR	Tax
8. Eight cents (\$.08) times line 6 wine (US) gallons	\$		
9. Two and one-tenth cents (\$.021) times line 6 liters			\$

Instructions

Enter the information in either column, US Gallons or Liters, but not both. Wine (US) gallons are preferred.

Line 1: Enter the inventory figure from line 7 of the prior month's return.

For new microbrew pub, enter zero.

For the first time use of this form, enter the volume of microbrew in inventory and ready for consumption at the beginning of the month covered by this report.

Line 2: Enter the amount of microbrew produced during the month covered by the report which is ready for sale or use.

Line 4: Enter the amount of microbrew removed from inventory that cannot be sold or used for some reason.

Line 5: Enter the amount of microbrew removed from inventory for tastings or personal use.

Line 6: Enter the amount of microbrew sold at retail during the month covered by the report. This entry is used to compute the tax due.

Line 7: Enter the difference between line 3 minus lines 4, 5, and 6. This entry is your ending inventory and must be brought forward to line 1 on your next report.

Line 8: If reporting in Wine (US) gallons, compute the tax due on this line. The tax due is \$.08 times the gallons on line 6.

Line 9: If reporting in liters, compute the tax on this line. The tax due is \$.021 times the liters on line 6.

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer	Date	Signature of Preparer Other Than Taxpayer	Date
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Title of Taxpayer

This report is due on or before the 15th of the month following month covered by the report

Please Send Report and Remittance to:
Office of State Tax Commissioner
Alcohol Tax Section
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: (701) 328-3158

DO NOT WRITE IN THIS SPACE